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Taxes collected by State and local governments in the United States totaled \$147.0 billion during the 12 months ended with December 1975. This reflects an increase of \$11.7 billion, or 8.6 percent from a year earlier. State taxes amounted to \$82.9 billion, or 7.1 percent more than in the 12 months ended with December 1974. The yield of locally imposed taxes rose 10.6 percent to \$64.1 billion. Following is a summary by type of tax.

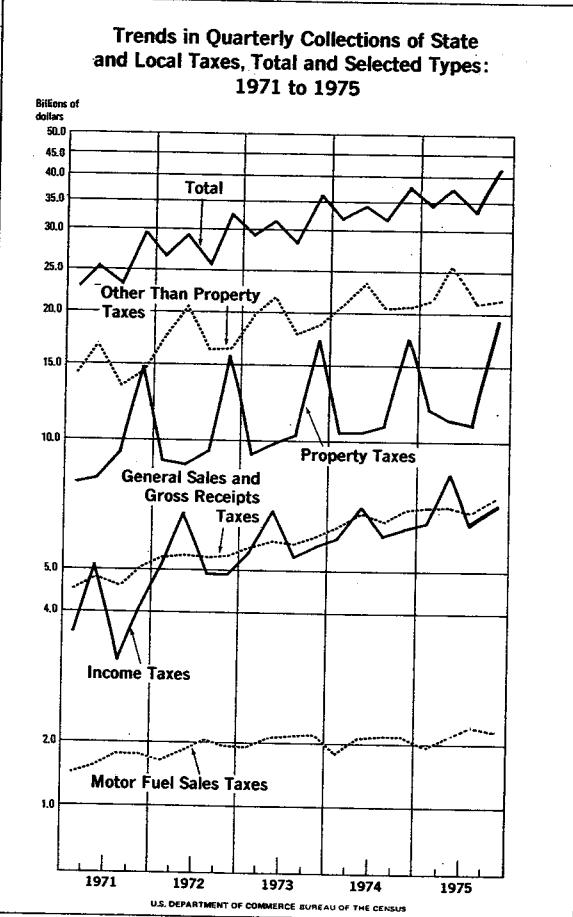
Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual

| Type of tax | Amount (in millions of dollars) 12 months ended with December | | Per cent increase |
|---|---|---------|-------------------|
| | 1975 | 1974 | |
| Total..... | 146,995 | 135,338 | 8.6 |
| Property..... | 54,290 | 49,343 | 10.0 |
| Other than property..... | 92,705 | 85,995 | 7.8 |
| General sales and gross receipts..... | 30,033 | 27,961 | 7.4 |
| Motor fuel sales..... | 8,444 | 8,205 | 2.9 |
| Individual income..... | 22,775 | 20,623 | 10.4 |
| Corporation net income..... | 6,748 | 6,149 | 9.7 |
| Motor vehicle and operators' licenses.... | 4,269 | 4,131 | 3.3 |
| All other..... | 20,436 | 18,926 | 8.0 |

Note: See text discussion of "Sources of Data and Limitations."

During the fourth quarter of calendar 1975, collections of State and local taxes amounted to \$42.1 billion. As compared with the corresponding quarter of 1974, this indicates a rise of \$3.6 billion, or 9.3 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1971.



For sale by the Subscriber Services Section (Publications), Bureau of the Census, Washington, D.C. 20233 or any U.S. Department of Commerce district office. Price 30 cents. Series GT Quarterly Summary of State and Local Tax Revenue \$1.20 for subscription. Current governments reports issued in Series GE, GF, GT, GC, and GR are sold as single consolidated subscription at \$20.50 per year.

QUARTERLY TAX REPORT

State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 500,000 or more in 1972, the component county areas of such SMSA's with 50,000 population or more, and all other county areas outside these SMSA's with a 1972 population of 200,000 or more. Because New England SMSA's are composed of cities and towns rather than entire counties, the table lists, instead, certain State economic areas (SEA's) in Connecticut, Massachusetts, and Rhode Island. The configurations of the SMSA's are presented as defined by the U.S. Office of Management and Budget in August 1973.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this, as well as other Bureau of the Census reports on governmental finances, the concept of "taxes" is intended to comprise all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1975 and State Government Finances in 1974. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1973-74.

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Property tax collections since the first quarter 1975, as shown in table 1, are estimates based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

QUARTERLY TAX REPORT

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter of 1975 and Prior Periods
(Millions of dollars)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | |
|-------------------------|---------|----------------------------------|--------|-------------|----------------------------------|------------------|-------------------|------------------------|---------------------------------------|-----------|
| | | State | Local | Property | General sales and gross receipts | Motor fuel sales | Individual income | Corporation net income | Motor vehicle and operators' licenses | All other |
| QUARTERS | | | | | | | | | | |
| 1975: | | | | | | | | | | |
| 4th quarter..... | 42,088 | 20,146 | 21,942 | 19,435 | 7,808 | 2,167 | 5,915 | 1,293 | 754 | 4,716 |
| 3d quarter..... | 33,131 | 19,288 | 13,843 | 11,338 | 7,272 | 2,226 | 5,529 | 1,173 | 1,874 | 4,719 |
| 2d quarter..... | 37,050 | 23,096 | 13,954 | 11,504 | 7,529 | 2,101 | 6,187 | 2,508 | 1,062 | 6,159 |
| 1st quarter..... | 34,726 | 20,334 | 14,392 | 12,013 | 7,424 | 1,950 | 5,144 | 1,774 | 1,579 | 4,842 |
| 1974: | | | | | | | | | | |
| 4th quarter..... | 38,508 | 18,547 | 19,961 | 17,585 | 7,206 | 2,118 | 5,328 | 1,268 | 709 | 4,294 |
| 3d quarter..... | 31,091 | 18,068 | 13,023 | 10,690 | 6,916 | 2,148 | 5,044 | 1,209 | 817 | 4,267 |
| 2d quarter..... | 34,286 | 21,464 | 12,822 | 10,572 | 7,127 | 2,061 | 5,375 | 2,167 | 1,050 | 5,934 |
| 1st quarter..... | 31,453 | 19,283 | 12,170 | 10,496 | 6,712 | 1,878 | 4,876 | 1,505 | 1,555 | 4,431 |
| 1973: | | | | | | | | | | |
| 4th quarter..... | 36,253 | 17,060 | 19,193 | 17,461 | 6,401 | 2,145 | 4,856 | 1,083 | 673 | 3,634 |
| 3d quarter..... | 28,191 | 16,159 | 12,032 | 10,307 | 6,027 | 2,150 | 4,500 | 1,017 | 655 | 3,535 |
| 2d quarter..... | 31,881 | 20,252 | 11,629 | 9,915 | 6,175 | 2,121 | 5,341 | 2,025 | 1,092 | 5,212 |
| 1st quarter..... | 29,123 | 17,933 | 11,190 | 9,561 | 5,974 | 1,931 | 4,505 | 1,421 | 1,483 | 4,248 |
| 1972: | | | | | | | | | | |
| 4th quarter..... | 32,542 | 14,826 | 17,716 | 16,156 | 5,482 | 1,955 | 4,034 | 905 | 601 | 3,409 |
| 3d quarter..... | 25,968 | 14,678 | 11,290 | 9,670 | 5,253 | 2,037 | 4,097 | 857 | 636 | 3,418 |
| 2d quarter..... | 29,539 | 18,780 | 10,759 | 9,102 | 5,510 | 1,872 | 5,402 | 1,718 | 983 | 4,952 |
| 1st quarter..... | 26,536 | 15,914 | 10,622 | 9,175 | 5,251 | 1,703 | 3,927 | 1,254 | 1,361 | 3,865 |
| 1971: | | | | | | | | | | |
| 4th quarter..... | 29,510 | 13,230 | 16,280 | 14,857 | 5,048 | 1,797 | 3,449 | 669 | 519 | 3,171 |
| 3d quarter..... | 22,985 | 12,016 | 10,969 | 9,579 | 4,609 | 1,827 | 2,633 | 587 | 578 | 3,172 |
| 2d quarter..... | 25,352 | 15,525 | 9,827 | 8,464 | 4,803 | 1,689 | 3,847 | 1,262 | 943 | 4,344 |
| 1st quarter..... | 22,877 | 13,310 | 9,567 | 8,406 | 4,498 | 1,558 | 2,740 | 915 | 1,266 | 3,194 |
| 1970: | | | | | | | | | | |
| 4th quarter..... | 26,277 | 11,377 | 14,900 | 13,653 | 4,354 | 1,650 | 2,658 | 623 | 507 | 2,832 |
| 3d quarter..... | 19,773 | 10,762 | 9,011 | 7,737 | 4,055 | 1,707 | 2,299 | 591 | 541 | 2,843 |
| 2d quarter..... | 24,288 | 14,436 | 9,852 | 8,566 | 4,394 | 1,590 | 3,443 | 1,416 | 927 | 3,952 |
| 1st quarter..... | 21,240 | 12,627 | 8,613 | 7,546 | 4,185 | 1,479 | 2,714 | 955 | 1,175 | 3,186 |
| 12 MONTHS ENDING | | | | | | | | | | |
| December 1975..... | 146,995 | 82,864 | 64,131 | 54,290 | 30,033 | 8,444 | 22,775 | 6,748 | 4,269 | 20,436 |
| September 1975..... | 143,415 | 81,265 | 62,150 | 52,440 | 29,431 | 8,395 | 22,188 | 6,723 | 4,224 | 20,014 |
| June 1975..... | 141,375 | 80,045 | 61,330 | 51,792 | 29,075 | 8,317 | 21,703 | 6,759 | 4,167 | 19,562 |
| March 1975..... | 138,611 | 78,413 | 60,198 | 50,860 | 28,673 | 8,277 | 20,891 | 6,418 | 4,155 | 19,337 |
| December 1974..... | 135,338 | 77,362 | 57,976 | 49,343 | 27,961 | 8,205 | 20,623 | 6,149 | 4,131 | 18,926 |
| September 1974..... | 133,083 | 75,875 | 57,208 | 49,219 | 27,156 | 8,232 | 20,151 | 5,964 | 4,095 | 18,266 |
| June 1974..... | 130,183 | 73,966 | 56,217 | 48,836 | 26,267 | 8,234 | 19,607 | 5,772 | 3,933 | 17,534 |
| March 1974..... | 127,778 | 72,754 | 55,024 | 48,179 | 25,315 | 8,294 | 19,574 | 5,630 | 3,975 | 16,812 |
| December 1973..... | 125,448 | 71,404 | 54,044 | 47,244 | 24,577 | 8,347 | 19,202 | 5,546 | 3,903 | 16,629 |
| September 1973..... | 121,737 | 69,170 | 52,567 | 45,939 | 23,658 | 8,157 | 18,380 | 5,368 | 3,831 | 16,404 |
| June 1973..... | 119,514 | 67,689 | 51,825 | 45,302 | 22,884 | 8,044 | 17,977 | 5,208 | 3,812 | 16,287 |
| March 1973..... | 117,172 | 66,217 | 50,955 | 44,489 | 22,219 | 7,795 | 18,038 | 4,901 | 3,703 | 16,027 |
| December 1972..... | 114,585 | 64,198 | 50,387 | 44,103 | 21,496 | 7,567 | 17,460 | 4,734 | 3,581 | 15,644 |
| September 1972..... | 111,553 | 62,602 | 48,951 | 42,804 | 21,062 | 7,409 | 16,875 | 4,498 | 3,499 | 15,406 |
| June 1972..... | 108,570 | 59,940 | 48,630 | 42,713 | 20,418 | 7,199 | 15,411 | 4,228 | 3,441 | 15,160 |
| March 1972..... | 104,383 | 56,685 | 47,698 | 42,075 | 19,711 | 7,016 | 13,856 | 3,772 | 3,401 | 14,552 |

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1973-74. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data change of less than 1 percent have been made without specific notation. See text discussions of "Sources of Data and Limitations."

^rRevised.

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended December 1975, and Prior Periods**
(Dollar amounts in millions)

| Area | Area popula- tion, 1974 ¹ | Collections, 12 months ended December | | | Area | Area popula- tion, 1974 ¹ | Collections, 12 months ended December | | |
|---|--|--|---------|-------------------|--|--|--|---------|-------------------|
| | | 1975 | 1974 | Percent change | | | 1975 | 1974 | Percent change |
| ALABAMA | | | | | | | | | |
| Birmingham SMSA..... | 785,000 | 71.5 | (NA) | (NA) | Wilmington, Del.-N.J.-Md. SMSA..... | 513,300 | 90.7 | (NA) | (NA) |
| Jefferson County..... | 641,900 | 63.7 | 62.1 | 2.6 | New Castle County, Del..... | 395,300 | 62.6 | 59.2 | 5.7 |
| Walker County..... | 63,200 | 3.0 | (NA) | (NA) | Salem County, N.J..... | 61,700 | 20.4 | (NA) | (NA) |
| Balance of SMSA ² | 80,000 | 4.9 | (NA) | (NA) | Cecil County, Md..... | 56,300 | 7.7 | (NA) | (NA) |
| Other county area: | | | | | DELAWARE | | | | |
| Mobile County..... | 330,600 | 16.6 | 17.8 | -6.7 | Washington, D.C.-Md.-Va. SMSA..... | 3,013,600 | 855.3 | 763.5 | 12.0 |
| ARIZONA | | | | | | | | | |
| Phoenix SMSA (Maricopa County)..... | 1,172,200 | 261.8 | 231.1 | 13.3 | Washington, D.C..... | 721,000 | 149.8 | 154.0 | -2.7 |
| Other county area: | | | | | Charles County, Md..... | 59,200 | 13.4 | 12.0 | 11.7 |
| Pima County (entire Tucson SMSA).... | 433,500 | 130.2 | 120.5 | 8.0 | Montgomery County, Md..... | 560,300 | 209.8 | 171.1 | 22.6 |
| ARKANSAS (See also Tennessee) | | | | | | | | | |
| Other county area: | | | | | Prince Georges County, Md..... | 679,200 | 173.4 | 156.4 | 10.9 |
| Pulaski County..... | 313,000 | 41.3 | 36.6 | 12.8 | Alexandria city, Va..... | 108,300 | 35.3 | 33.6 | 5.1 |
| CALIFORNIA | | | | | Arlington County, Va..... | 153,200 | 55.6 | 49.3 | 12.8 |
| Anaheim-Santa Ana-Garden Grove SMSA (Orange County)..... | 1,660,900 | 604.3 | 528.9 | 14.3 | Fairfax County, Va..... | 516,400 | 163.7 | 142.2 | 15.1 |
| Los Angeles-Long Beach SMSA (Los Angeles County)..... | 6,926,100 | 2,921.7 | 2,447.3 | 19.4 | Prince William County, Va..... | 138,000 | 32.6 | 25.6 | 27.3 |
| Riverside-San Bernardino-Ontario SMSA..... | 1,213,900 | 414.0 | 371.2 | 11.5 | Balance of SMSA ² | 77,900 | 21.7 | 19.3 | 12.4 |
| Riverside County..... | 511,300 | 179.4 | 154.4 | 16.2 | FLORIDA | | | | |
| San Bernardino County..... | 702,600 | 234.6 | 216.8 | 8.2 | Fort Lauderdale-Hollywood SMSA (Broward County)..... | 806,800 | 143.9 | 163.5 | -12.0 |
| Sacramento SMSA..... | 882,600 | 280.3 | 249.2 | 12.5 | Jacksonville SMSA..... | 674,900 | 110.2 | (NA) | (NA) |
| Placer County..... | 90,600 | 36.4 | 30.1 | 19.4 | Duval County (Jacksonville city)..... | 551,400 | 76.3 | 67.1 | 13.7 |
| Sacramento County..... | 687,200 | 205.6 | 185.6 | 10.8 | Balance of SMSA ² | 123,500 | 33.9 | (NA) | (NA) |
| Yolo County..... | 104,800 | 38.3 | 33.5 | 14.3 | Miami SMSA (Dade County)..... | 1,415,900 | 377.3 | 309.6 | 21.9 |
| San Diego SMSA (San Diego County).... | 1,518,000 | 487.1 | 415.1 | 17.3 | Orlando SMSA..... | 578,600 | 129.4 | 94.0 | 37.7 |
| San Francisco-Oakland SMSA..... | 3,135,900 | 1,390.9 | 1,311.0 | 6.1 | Orange County..... | 410,200 | 94.4 | 66.4 | 42.2 |
| Alameda County..... | 1,088,600 | 409.2 | 418.1 | -2.1 | Seminole County..... | 130,900 | 22.5 | 16.7 | 34.7 |
| Contra Costa County..... | 583,600 | 294.8 | 268.5 | 9.8 | Balance of SMSA ² | 37,500 | 12.5 | 10.9 | 14.7 |
| Marin County..... | 214,200 | 106.2 | 95.2 | 11.6 | Tampa-St. Petersburg SMSA..... | 1,332,900 | (NA) | 183.5 | (NA) |
| San Francisco County..... | 677,000 | 324.3 | 293.1 | 10.6 | Hillsborough County..... | 570,800 | (NA) | 86.2 | (NA) |
| San Mateo County..... | 572,600 | 256.4 | 236.1 | 8.6 | Pasco County..... | 122,000 | 19.6 | 13.3 | 47.4 |
| San Jose SMSA (Santa Clara County).... | 1,181,600 | 487.7 | 427.0 | 14.2 | Pinellas County..... | 640,100 | 115.1 | 84.0 | 37.0 |
| GEORGIA | | | | | | | | | |
| Other county areas: | | | | | Other county areas: | | | | |
| Fresno County (entire Fresno SMSA) | 439,400 | 153.3 | 133.1 | 15.2 | Brevard County (entire Melbourne- Titusville-Cocoa SMSA)..... | 229,400 | 53.5 | 30.8 | 373.7 |
| Kern County (entire Bakersfield SMSA)..... | 337,600 | 165.9 | 130.7 | 26.9 | Escambia County..... | 217,800 | 24.9 | 18.3 | 36.1 |
| Monterey County (entire Salinas- Monterey SMSA)..... | 260,600 | 94.3 | 80.9 | 16.6 | Palm Beach County (entire West Palm Beach-Boca Raton SMSA)..... | 443,600 | 140.5 | 106.1 | 32.4 |
| San Joaquin County (entire Stock- ton SMSA)..... | 299,200 | 82.5 | 85.4 | -3.4 | Polk County (entire Lakeland- Winter Haven SMSA)..... | 263,200 | 48.4 | 39.0 | 24.1 |
| Santa Barbara County (entire Santa Barbara SMSA)..... | 281,800 | (NA) | (NA) | (NA) | ILLINOIS (See also Missouri) | | | | |
| Sonoma County (entire Santa Rosa SMSA)..... | 242,600 | 84.8 | 76.6 | 10.7 | Atlanta SMSA..... | 1,774,700 | 438.4 | 396.6 | 10.5 |
| Stanislaus County (entire Modesto SMSA)..... | 211,100 | 68.0 | 52.1 | 30.5 | Clayton County..... | 127,800 | 26.8 | 22.2 | 20.7 |
| Ventura County (entire Oxnard- Ventura SMSA)..... | 430,200 | 158.3 | 143.7 | 10.2 | Cobb County..... | 234,000 | 41.9 | 35.8 | 17.0 |
| COLORADO | | | | | | | | | |
| Denver-Boulder SMSA..... | 1,391,000 | 363.6 | 303.5 | 19.8 | De Kalb County..... | 456,700 | 100.1 | 94.3 | 6.2 |
| Adams County..... | 211,600 | 41.0 | 34.0 | 20.6 | Fulton County..... | 579,800 | 222.7 | 205.1 | 8.6 |
| Arapahoe County..... | 205,600 | 55.6 | 45.3 | 22.7 | Gwinnett County..... | 108,300 | 20.2 | 16.1 | 25.5 |
| Boulder County..... | 162,000 | 43.2 | 37.1 | 16.4 | Balance of SMSA ² | 268,200 | 26.7 | 23.3 | 14.6 |
| Denver County..... | 501,600 | 148.9 | 130.3 | 14.3 | HAWAII | | | | |
| Jefferson County..... | 294,000 | 74.3 | 56.1 | 32.4 | Honolulu SMSA (Honolulu County).... | 691,200 | 110.0 | 95.3 | 15.4 |
| Balance of SMSA ² | 16,000 | 0.6 | 0.7 | -14.3 | ILLINOIS (See also Missouri) | | | | |
| Other county area: | | | | | Chicago SMSA..... | 6,971,200 | 2,188.8 | (NA) | (NA) |
| El Paso County..... | 288,000 | 56.1 | 47.8 | 17.4 | Cook County..... | 5,371,900 | 1,692.4 | 1,690.9 | 0.1 |
| CONNECTICUT | | | | | Da Page County..... | 537,800 | 200.3 | 184.3 | 8.7 |
| Bridgeport--SEA A (Fairfield County) | 791,000 | 337.1 | 321.0 | 5.0 | Kane County..... | 264,100 | 75.0 | 68.4 | 9.6 |
| Hartford--SEA C (Hartford County)... | 823,800 | 311.1 | 299.4 | 3.9 | Lake County..... | 394,700 | 113.5 | (NA) | (NA) |
| New Haven--SEA B (New Haven County).... | 759,700 | 272.5 | 249.5 | 9.2 | McHenry County..... | 122,900 | 34.6 | 32.8 | 5.5 |
| Other county areas: | | | | | Will County..... | 279,800 | 85.9 | 78.3 | 9.7 |
| New London County..... | 239,700 | 63.9 | (NA) | (NA) | Other county areas: | | | | |
| See footnotes at end of table. | | | | | Peoria County..... | 198,900 | 26.3 | (NA) | (NA) |
| | | | | | Winnebago County..... | 243,800 | (NA) | 60.9 | (NA) |

See footnotes at end of table.

QUARTERLY TAX REPORT

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**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended December 1975, and Prior Periods—Continued**

(Dollar amounts in millions)

| Area | Area population, 1974 ¹ | Collections, 12 months ended December | | | Area | Area population, 1974 ¹ | Collections, 12 months ended December | | |
|--|------------------------------------|---------------------------------------|---------|----------------|---|------------------------------------|---------------------------------------|-------|----------------|
| | | 1975 | 1974 | Percent change | | | 1975 | 1974 | Percent change |
| IOWA (See also Nebraska) | | | | | | | | | |
| Other county area: | | | | | | | | | |
| Polk County..... | 297,600 | 96.8 | 93.2 | 3.9 | MINNESOTA | | | | |
| KANSAS (See also Missouri) | | | | | Minneapolis-St. Paul, Minn.-Wis. SMSA..... | 2,010,800 | 725.9 | (NA) | (NA) |
| Other county area: | | | | | Anoka County, Minn..... | 180,300 | 42.2 | 35.6 | 18.5 |
| Sedgewick County..... | 340,700 | 88.0 | 74.7 | 17.8 | Dakota County, Minn..... | 167,100 | 53.5 | 43.8 | 22.1 |
| KENTUCKY (See also Ohio) | | | | | Hennepin County, Minn..... | 924,800 | 406.4 | 335.3 | 21.2 |
| Louisville, Ky.-Ind. SMSA..... | 892,500 | (NA) | (NA) | | Ramsey County, Minn..... | 461,700 | 151.1 | 129.5 | 16.7 |
| Jefferson County, Ky..... | 706,000 | 104.7 | 94.4 | | Washington County, Minn..... | 99,700 | 29.0 | (NA) | (NA) |
| Clark County, Ind..... | 80,900 | (NA) | (NA) | | Balance of SMSA ² | 177,000 | 43.7 | 31.9 | 37.0 |
| Floyd County, Ind..... | 57,700 | 9.9 | 9.7 | | Other county area: | | | | |
| Balance of SMSA ² | 47,800 | 3.6 | 2.8 | | St. Louis County..... | 216,800 | 44.3 | 41.7 | 6.2 |
| LOUISIANA | | | | | | | | | |
| New Orleans SMSA..... | 1,092,600 | (NA) | (NA) | | MISSISSIPPI (See also Tennessee) | | | | |
| Jefferson Parish..... | 393,200 | (NA) | 31.0 | | Other county area: | | | | |
| Orleans Parish..... | 568,700 | 49.7 | 45.5 | | Hinds County..... | 224,100 | 49.5 | 38.0 | 30.3 |
| St. Bernard Parish..... | 57,400 | (NA) | (NA) | | MISSOURI | | | | |
| St. Tammany Parish..... | 73,300 | 5.1 | 4.8 | | Kansas City, Mo.-Kans. SMSA..... | 1,301,600 | 339.5 | 301.0 | 12.8 |
| Other county areas: | | | | | Clay County, Mo..... | 132,900 | 21.2 | 27.1 | -21.8 |
| Caddo Parish..... | 237,500 | 28.7 | 28.4 | 1.1 | Jackson County, Mo..... | 647,900 | 170.3 | 134.5 | 26.6 |
| East Baton Rouge Parish..... | 309,000 | 30.6 | (NA) | | Johnson County, Kans..... | 232,300 | 76.3 | 74.1 | 3.0 |
| MARYLAND (See also Delaware and District of Columbia) | | | | | Wyandotte County, Kans..... | 185,600 | 53.4 | 46.4 | 15.1 |
| Baltimore SMSA..... | 2,140,400 | 450.6 | (NA) | | Balance of SMSA ² | 103,100 | 18.3 | 18.9 | -3.2 |
| Anne Arundel County..... | 337,100 | 52.6 | 37.2 | 41.4 | St. Louis, Mo.-Ill. SMSA..... | 2,371,300 | (NA) | (NA) | (NA) |
| Baltimore city..... | 864,100 | 192.0 | 189.9 | 1.1 | Franklin County, Mo..... | 62,900 | 10.0 | 9.0 | 11.1 |
| Baltimore County..... | 632,500 | 135.6 | 125.3 | 8.2 | Jefferson County, Mo..... | 119,400 | (NA) | 17.1 | (NA) |
| Carroll County..... | 79,500 | 14.5 | 13.0 | 11.5 | St. Charles County, Mo..... | 109,600 | 20.1 | 19.5 | 3.1 |
| Harford County..... | 134,200 | 25.0 | 19.6 | 28.0 | St. Louis city, Mo..... | 534,000 | 82.2 | 81.1 | 1.4 |
| Howard County..... | 93,000 | 30.9 | (NA) | | St. Louis County, Mo..... | 967,200 | 284.2 | 269.1 | 5.6 |
| MASSACHUSETTS | | | | | Madison County, Ill..... | 249,300 | 51.6 | 52.1 | -1.0 |
| Boston--SEA C..... | 3,386,700 | 1,561.0 | 1,458.4 | 7.0 | St. Clair County, Ill..... | 280,400 | 46.2 | 45.3 | 2.0 |
| Essex County..... | 644,100 | 256.5 | 233.4 | 9.9 | Balance of SMSA ² | 48,500 | 9.2 | 6.8 | 35.3 |
| Middlesex County..... | 1,415,700 | 644.4 | 584.7 | 10.2 | NEBRASKA | | | | |
| Norfolk County..... | 613,500 | 279.1 | 265.6 | 5.1 | Omaha, Nebr.-Iowa SMSA..... | 578,500 | (NA) | (NA) | (NA) |
| Suffolk County..... | 713,500 | 381.0 | 374.7 | 1.7 | Douglas County, Nebr..... | 418,200 | 120.8 | 111.5 | 8.3 |
| Springfield--SEA A..... | 589,700 | 189.3 | 179.7 | 5.3 | Sarpy County, Nebr..... | 73,400 | (NA) | (NA) | (NA) |
| Hampden County..... | 452,800 | 152.6 | 145.5 | 4.9 | Pottawattamie County, Iowa..... | 86,900 | (NA) | 17.9 | (NA) |
| Hampshire County..... | 136,900 | 36.7 | 34.2 | 7.3 | NEVADA | | | | |
| Worcester--SEA B (Worcester County)..... | 648,400 | 208.2 | 199.6 | 4.3 | Other county area: | | | | |
| Other county areas: | | | | | Clark County (entire Las Vegas SMSA)..... | 319,600 | 76.6 | 69.4 | 10.4 |
| Bristol County (entire Fall River-SEA E)..... | 463,700 | 135.2 | 124.5 | 8.6 | NEW HAMPSHIRE | | | | |
| Plymouth County (entire Brockton-SEA D)..... | 371,800 | 138.1 | (NA) | | Other county area: | | | | |
| MICHIGAN (See also Ohio) | | | | | Hillsborough County (entire Manchester-SEA A)..... | 238,500 | 73.4 | (NA) | (NA) |
| Detroit SMSA..... | 4,434,300 | 1,498.5 | (NA) | (NA) | NEW JERSEY | | | | |
| Lapeer County..... | 60,500 | 13.2 | (NA) | (NA) | (See also Delaware, New York and Pennsylvania) | | | | |
| Livingston County..... | 76,100 | 21.1 | 18.3 | 15.3 | Jersey City SMSA (Hudson County).... | 583,000 | 220.5 | 197.5 | 11.6 |
| Macomb County..... | 659,300 | 228.9 | 196.1 | 16.7 | Newark SMSA..... | 2,019,200 | 941.9 | (NA) | (NA) |
| Oakland County..... | 952,500 | 386.1 | 355.7 | 8.5 | Essex County..... | 896,700 | 411.1 | 342.8 | 19.9 |
| St. Clair County..... | 129,600 | 38.3 | (NA) | | Morris County..... | 395,900 | 212.2 | 199.0 | 6.6 |
| Wayne County..... | 2,556,300 | 810.9 | 745.7 | 8.7 | Somerset County..... | 200,200 | 90.0 | (NA) | (NA) |
| Flint SMSA..... | 522,200 | 143.4 | 121.3 | (NA) | Union County..... | 526,500 | 228.6 | 217.4 | 5.2 |
| Genesee County..... | 453,900 | 130.2 | 112.6 | 15.6 | New Brunswick-Perth Amboy-Sayreville SMSA (Middlesex County)..... | 590,200 | 251.7 | 232.3 | 8.4 |
| Shiawassee County..... | 68,300 | 13.2 | (NA) | (NA) | Other county areas: | | | | |
| Grand Rapids SMSA..... | 558,700 | 139.6 | 118.6 | (NA) | Mercer County (entire Trenton SMSA)..... | 319,100 | 116.5 | 111.0 | 5.0 |
| Kent County..... | 419,500 | 102.7 | 94.5 | 8.7 | Monmouth County (entire Long Branch-Ashbury Park SMSA)..... | 485,700 | 204.4 | 193.2 | 5.8 |
| Ottawa County..... | 139,300 | 36.9 | (NA) | (NA) | Ocean County..... | 285,600 | 123.1 | 113.9 | 8.1 |
| Other county areas: | | | | | Passaic County (entire Paterson-Clifton-Passaic SMSA)..... | 456,200 | 145.5 | 143.5 | 1.4 |
| Ingham County..... | 266,600 | 79.6 | 74.6 | 6.7 | NEW MEXICO | | | | |
| Kalamazoo County..... | 200,900 | 63.6 | 60.3 | 5.5 | Other county area: | | | | |
| Saginaw County (entire Saginaw SMSA)..... | 226,900 | 69.6 | 58.7 | 18.6 | Bernalillo County..... | 356,800 | 55.5 | 43.8 | 26.7 |
| Washtenaw County (entire Ann Arbor SMSA)..... | 250,100 | 98.2 | 90.0 | 9.1 | | | | | |

See footnotes at end of table.

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended December 1975, and Prior Periods—Continued**

(Dollar amounts in millions)

| Area | Area population, 1974 ¹ | Collections, 12 months ended December | | | Area | Area population, 1974 ¹ | Collections, 12 months ended December | | |
|---|------------------------------------|---------------------------------------|---------|-------------------|---|------------------------------------|---------------------------------------|-------|----------------|
| | | 1975 | 1974 | Percent change | | | 1975 | 1974 | Percent change |
| NEW YORK | | | | | | | | | |
| Albany-Schenectady-Troy SMSA..... | 799,400 | 237.0 | (NA) | (NA) | Toledo, Ohio-Mich. SMSA..... | 781,100 | 179.8 | 165.1 | 8.3 |
| Albany County..... | 288,700 | 84.3 | 71.9 | 17.2 | Lucas County, Ohio..... | 481,600 | 103.1 | 97.6 | 7.7 |
| Montgomery County..... | 56,200 | 13.9 | (NA) | (NA) | Wood County, Ohio..... | 100,700 | 19.8 | 18.0 | 10.0 |
| Rensselaer County..... | 153,800 | 41.1 | (NA) | (NA) | Monroe County, Mich..... | 124,800 | 37.5 | 33.9 | 10.6 |
| Saratoga County..... | 140,700 | 38.1 | (NA) | (NA) | Balance of SMSA ² | 73,900 | 16.4 | 15.6 | 5.1 |
| Schenectady County..... | 159,900 | 59.6 | (NA) | (NA) | Youngstown-Warren SMSA..... | 542,900 | 102.7 | 95.4 | 7.7 |
| Buffalo SMSA..... | 1,330,700 | 521.1 | 453.9 | 14.8 | Mahoning County..... | 303,600 | 56.3 | 52.1 | 8.1 |
| Erie County..... | 1,093,400 | 454.8 | 395.3 | 15.1 | Trumbull County..... | 239,300 | 46.4 | 43.3 | 7.2 |
| Niagara County..... | 237,300 | 66.3 | 58.6 | 13.1 | OHIO—Continued | | | | |
| Nassau-Suffolk SMSA..... | 2,620,700 | 1,656.7 | 1,443.6 | 14.8 | Toledo, Ohio-Mich. SMSA..... | 781,100 | 179.8 | 165.1 | 8.3 |
| Nassau County..... | 1,398,000 | 1,018.3 | 873.0 | 16.6 | Lucas County, Ohio..... | 481,600 | 103.1 | 97.6 | 7.7 |
| Suffolk County..... | 1,222,700 | 638.4 | 570.6 | 11.9 | Wood County, Ohio..... | 100,700 | 19.8 | 18.0 | 10.0 |
| New York, N.Y.-N.J. SMSA..... | 9,634,400 | 4,127.5 | (NA) | (NA) | Monroe County, Mich..... | 124,800 | 37.5 | 33.9 | 10.6 |
| New York City, N.Y..... | 7,567,100 | 2,989.9 | 2,590.8 | 15.4 | Balance of SMSA ² | 73,900 | 16.4 | 15.6 | 5.1 |
| Putnam County, N.Y..... | 65,900 | 37.0 | (NA) | (NA) | Youngstown-Warren SMSA..... | 542,900 | 102.7 | 95.4 | 7.7 |
| Rockland County, N.Y..... | 246,000 | 162.2 | 164.1 | -1.2 | Mahoning County..... | 303,600 | 56.3 | 52.1 | 8.1 |
| Westchester County, N.Y..... | 880,800 | 541.3 | 497.6 | 8.8 | Trumbull County..... | 239,300 | 46.4 | 43.3 | 7.2 |
| Bergen County, N.J..... | 874,600 | 397.1 | 369.5 | 7.5 | OKLAHOMA | | | | |
| Rochester SMSA..... | 966,400 | 325.1 | 287.4 | 13.1 | Oklahoma City SMSA..... | 766,200 | 110.5 | (NA) | (NA) |
| Livingston County..... | 55,900 | 13.8 | 12.0 | 15.0 | Cleveland County..... | 102,600 | 19.5 | (NA) | (NA) |
| Monroe County..... | 706,900 | 255.1 | 222.9 | 14.4 | Oklahoma County..... | 550,900 | 75.8 | 70.7 | 7.2 |
| Ontario County..... | 84,600 | 23.4 | 20.9 | 12.0 | Balance of SMSA ² | 112,700 | 15.2 | 10.4 | 34.2 |
| Wayne County..... | 80,500 | 23.8 | 23.3 | 2.1 | Tulsa SMSA..... | 576,100 | 98.5 | 73.9 | 33.3 |
| Balance of SMSA ² | 38,400 | 9.0 | 8.3 | Tulsa County..... | 415,600 | 82.0 | 62.9 | 30.4 | |
| Syracuse SMSA..... | 645,800 | 205.8 | (NA) | (NA) | Balance of SMSA ² | 160,500 | 16.5 | 11.0 | 50.0 |
| Madison County..... | 65,100 | 20.4 | (NA) | (NA) | OREGON | | | | |
| Onondaga County..... | 472,200 | 146.6 | 119.9 | 22.3 | Portland, Oreg.-Wash. SMSA..... | 1,079,700 | 363.5 | 314.4 | 15.6 |
| Oswego County..... | 108,500 | 38.8 | (NA) | (NA) | Clackamas County, Oreg..... | 201,000 | 66.8 | 59.0 | 13.2 |
| Other county areas: | | | | | Multnomah County, Oreg..... | 538,500 | 199.4 | 172.1 | 15.9 |
| Broome County..... | 216,900 | 61.0 | 66.7 | -8.5 | Washington County, Oreg..... | 190,800 | 69.5 | 56.1 | 23.9 |
| Dutchess County (entire Pough-keepise SMSA)..... | 233,300 | 81.5 | 69.1 | 17.9 | Clark County, Wash..... | 149,500 | 27.8 | 27.2 | 2.2 |
| Oneida County..... | 270,300 | 54.5 | 45.9 | 18.7 | PENNSYLVANIA | | | | |
| Orange County..... | 239,700 | 112.1 | (NA) | (NA) | Other county area: | | | | |
| NORTH CAROLINA | | | | | | | | | |
| (See also Virginia) | | | | | | | | | |
| Charlotte-Gastonia SMSA..... | 589,300 | 109.8 | (NA) | (NA) | Lane County (entire Eugene-Springfield SMSA)..... | 236,600 | 80.1 | 66.2 | 21.0 |
| Gaston County..... | 153,300 | 17.3 | 17.1 | 1.2 | PA. | | | | |
| Mecklenburg County..... | 373,700 | 86.1 | 84.8 | 1.5 | Allentown-Bethlehem-Easton, Pa.-N.J. SMSA..... | 616,500 | 124.1 | (NA) | (NA) |
| Union County..... | 60,300 | 6.4 | (NA) | (NA) | Carbon County, Pa..... | 52,300 | 9.9 | (NA) | (NA) |
| Greensboro-Winston Salem-High Point SMSA..... | 759,500 | 129.4 | (NA) | (NA) | Lehigh County, Pa..... | 263,300 | 40.8 | (NA) | (NA) |
| Davidson County..... | 100,600 | 12.4 | (NA) | (NA) | Northampton County, Pa..... | 222,600 | 43.8 | 40.0 | 9.5 |
| Forsyth County..... | 223,200 | 41.0 | 38.5 | 6.5 | Warren County, N.J..... | 78,400 | 29.6 | 30.6 | -3.3 |
| Guilford County..... | 295,200 | 64.2 | 57.8 | 11.1 | Northeast Pennsylvania SMSA..... | 633,100 | 87.1 | 69.6 | 25.1 |
| Randolph County..... | 82,400 | 6.8 | 6.2 | 9.7 | Lackawanna County..... | 233,400 | 33.9 | 30.0 | 13.0 |
| Balance of SMSA ² | 54,100 | 4.8 | 3.8 | 26.3 | Luzerne County..... | 347,400 | 40.3 | 31.3 | 28.8 |
| Other county areas: | | | | | Monroe County..... | 52,300 | 12.9 | (NA) | (NA) |
| Cumberland County (entire Fayetteville SMSA)..... | 223,100 | 22.5 | (NA) | (NA) | Philadelphia, Pa.-N.J. SMSA..... | 4,809,900 | 1,109.7 | 981.1 | 13.1 |
| Wake County..... | 256,600 | 33.3 | (NA) | (NA) | Bucks County, Pa..... | 448,200 | 101.6 | 90.8 | 11.9 |
| OHIO | | | | | Chester County, Pa..... | 288,200 | 59.2 | 56.4 | 5.0 |
| Akron SMSA..... | 671,300 | 154.9 | 144.2 | 7.4 | Delaware County, Pa..... | 589,400 | 163.5 | 135.1 | 21.0 |
| Portage County..... | 131,200 | 23.8 | 21.8 | 9.2 | Montgomery County, Pa..... | 632,100 | 206.2 | 173.6 | 18.8 |
| Summit County..... | 540,100 | 131.1 | 122.4 | 7.1 | Philadelphia County, Pa..... | 1,841,800 | 255.3 | 236.4 | 8.0 |
| Cincinnati, Ohio-Ky.-Ind. SMSA..... | 1,375,800 | 287.1 | 261.5 | 9.8 | Burlington County, N.J..... | 346,700 | 103.3 | 90.4 | 14.3 |
| Clermont County, Ohio..... | 104,700 | 17.3 | 15.1 | 9.8 | Camden County, N.J..... | 476,700 | 166.2 | 149.1 | 11.5 |
| Hamilton County, Ohio..... | 902,000 | 221.0 | 201.3 | 10.2 | Gloucester County, N.J..... | 186,900 | 54.4 | 49.3 | 10.3 |
| Warren County, Ohio..... | 86,900 | 12.9 | 11.2 | 15.7 | Pittsburgh SMSA..... | 2,332,600 | 464.9 | 423.8 | 9.7 |
| Campbell County, Ky..... | 85,000 | 8.8 | 8.1 | 8.6 | Allegheny County..... | 1,532,100 | 356.3 | 322.6 | 10.4 |
| Kentucky County, Ky..... | 130,400 | 15.3 | 12.6 | 21.4 | Beaver County..... | 205,200 | 37.2 | 35.6 | 4.5 |
| Balance of SMSA ² | 67,000 | 11.8 | 9.7 | 21.6 | Washington County..... | 213,700 | 24.5 | 23.9 | 2.5 |
| Cleveland SMSA..... | 1,984,100 | 563.9 | 529.9 | 10.2 | Westmoreland County..... | 378,500 | 46.9 | 41.7 | 12.5 |
| Cuyahoga County..... | 1,620,600 | 500.4 | 452.8 | 10.5 | RHODE ISLAND | | | | |
| Geauga County..... | 66,700 | 16.9 | 16.7 | 1.2 | Other county areas: | | | | |
| Lake County..... | 202,200 | 46.5 | 40.8 | 14.0 | Berks County (entire Reading SMSA)..... | 304,500 | 47.7 | 43.8 | 8.9 |
| Medina County..... | 94,600 | 20.1 | (NA) | (NA) | Dauphin County..... | 226,800 | 30.1 | 26.6 | 13.2 |
| Columbus SMSA..... | 1,067,000 | 216.3 | 197.1 | 9.7 | Erie County (entire Erie SMSA)..... | 273,700 | 74.7 | 75.8 | -1.5 |
| Delaware County..... | 50,400 | 9.5 | 7.7 | 23.4 | Lancaster County (entire Lancaster SMSA)..... | 337,900 | 38.6 | 39.9 | -3.3 |
| Fairfield County..... | 82,500 | 11.5 | 9.0 | 27.8 | York County..... | 284,000 | 35.2 | 34.2 | 2.9 |
| Franklin County..... | 859,100 | 182.4 | 168.5 | 8.2 | SEASIDE AREA | | | | |
| Balance of SMSA ² | 75,000 | 12.9 | 11.9 | 8.4 | Providence—SEA A..... | 768,400 | 196.7 | 195.5 | 0.6 |
| Dayton SMSA..... | 844,800 | (NA) | (NA) | (NA) | Kent County..... | 147,400 | 40.4 | 36.2 | 11.6 |
| Greene County..... | 126,300 | 22.6 | 16.0 | 41.3 | Providence County..... | 575,200 | 144.3 | 146.9 | -1.8 |
| Miami County..... | 87,200 | 7.0 | 16.0 | -56.3 | Balance of SEA ² | 45,800 | 12.0 | 12.4 | -3.2 |
| Montgomery County..... | 585,400 | (NA) | (NA) | (NA) | | | | | |
| Balance of SMSA ² | 35,900 | 5.2 | 4.7 | 10.6 | | | | | |

See footnotes at end of table.

QUARTERLY TAX REPORT

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**Table 2. Local Collections of Property Taxes in Selected Local Areas:
12 Months Ended December 1975, and Prior Periods—Continued**

(Dollar amounts in millions)

| Area | Area popula- tion, 1974 ¹ | Collections, 12 months ended December | | | Area | Area popula- tion, 1974 ¹ | Collections, 12 months ended December | | |
|--|--|--|-------|-------------------|--|--|--|-------|-------------------|
| | | 1975 | 1974 | Percent change | | | 1975 | 1974 | Percent change |
| SOUTH CAROLINA | | | | | | | | | |
| Other county areas: | | | | | | | | | |
| Charleston County..... | 259,900 | 36.5 | 28.9 | 26.3 | SALT LAKE CITY-OGDEN SMSA..... | 765,800 | 137.2 | (NA) | (NA) |
| Greenville County..... | 265,800 | 25.1 | (NA) | (NA) | Davis County..... | 110,500 | 12.8 | (NA) | (NA) |
| Richland County..... | 249,300 | 34.2 | 33.6 | 1.8 | Salt Lake County..... | 500,900 | 102.2 | 92.8 | 10.1 |
| | | | | | Weber County..... | 132,500 | 19.2 | (NA) | (NA) |
| | | | | | Balance of SMSA ² | 21,900 | 3.0 | 2.8 | 7.1 |
| TENNESSEE | | | | | | | | | |
| Memphis, Tenn.-Ark.-Miss. SMSA..... | 853,100 | 146.7 | (NA) | (NA) | VIRGINIA (See also District of Columbia) | | | | |
| Shelby County, Tenn..... | 724,600 | 137.9 | 126.5 | 9.0 | Norfolk-Virginia Beach-Portsmouth, Va.-N.C. SMSA..... | 766,000 | 95.4 | (NA) | (NA) |
| Crittenden County, Ark..... | 50,000 | 3.9 | (NA) | (NA) | Chesapeake city, Va..... | 100,800 | 16.1 | (NA) | (NA) |
| Balance of SMSA ² | 78,500 | 4.9 | 4.1 | 19.5 | Norfolk city, Va..... | 289,200 | 34.9 | 33.1 | 5.4 |
| Nashville-Davidson SMSA..... | 744,600 | 118.1 | 105.8 | 11.6 | Portsmouth city, Va..... | 109,500 | 15.1 | 12.6 | 19.8 |
| Davidson County..... | 449,600 | 92.8 | 85.2 | 8.9 | Virginia Beach city, Va..... | 209,200 | 28.4 | 21.6 | 31.5 |
| Rutherford County..... | 66,800 | 5.3 | 5.1 | 3.9 | Balance of SMSA ² | 57,300 | 0.9 | 0.8 | 12.5 |
| Sumner County..... | 68,400 | 5.4 | 4.8 | 12.5 | Richmond SMSA..... | 569,500 | (NA) | (NA) | (NA) |
| Balance of SMSA ² | 159,900 | 14.6 | 10.7 | 36.4 | Chesterfield County..... | 97,700 | (NA) | (NA) | (NA) |
| Other county areas: | | | | | Henrico County..... | 166,200 | 22.6 | (NA) | (NA) |
| Hamilton County..... | 264,700 | 45.8 | 44.3 | 3.4 | Richmond city..... | 233,100 | 27.8 | (NA) | (NA) |
| Knox County..... | 287,300 | 34.5 | 33.7 | 2.4 | Balance of SMSA ² | 72,500 | 5.2 | 4.5 | 15.6 |
| TEXAS | | | | | | | | | |
| Dallas-Fort Worth SMSA..... | 2,498,500 | 595.2 | (NA) | (NA) | WASHINGTON (See also Oregon) | | | | |
| Collin County..... | 88,800 | 18.1 | 13.6 | 33.1 | Seattle-Everett SMSA..... | 1,396,800 | 387.3 | 346.5 | 11.8 |
| Dallas County..... | 1,376,300 | 405.6 | 352.1 | 15.2 | King County..... | 1,135,600 | 328.2 | 291.6 | 12.6 |
| Denton County..... | 96,300 | 11.6 | 11.6 | - | Snohomish County..... | 261,200 | 59.1 | 54.9 | 7.7 |
| Ellis County..... | 51,400 | 6.7 | 5.6 | 19.6 | Other county areas: | | | | |
| Johnson County..... | 54,900 | 5.4 | (NA) | (NA) | Pierce County (entire Tacoma SMSA)..... | 397,800 | 82.6 | 69.1 | 19.5 |
| Tarrant County..... | 721,600 | 133.2 | 136.3 | -2.3 | Spokane County (entire Spokane SMSA)..... | 303,900 | 47.4 | 42.7 | 11.0 |
| Balance of SMSA ² | 109,200 | 14.6 | 11.0 | 32.7 | | | | | |
| Houston SMSA..... | 2,222,700 | 623.8 | 525.8 | 18.6 | WEST VIRGINIA | | | | |
| Brazoria County..... | 118,800 | 42.1 | 39.5 | 6.6 | Other county area: | | | | |
| Fort Bend County..... | 71,300 | 21.8 | 17.3 | 26.0 | Kanawha County..... | 223,700 | 26.8 | 25.2 | 6.3 |
| Harris County..... | 1,899,800 | 530.9 | 448.1 | 18.5 | | | | | |
| Montgomery County..... | 79,900 | 18.6 | 12.0 | 55.0 | WISCONSIN (See also Minnesota) | | | | |
| Balance of SMSA ² | 52,800 | 10.4 | 8.9 | 16.9 | Milwaukee SMSA..... | 1,415,400 | 476.8 | 429.6 | 11.0 |
| San Antonio SMSA..... | 979,900 | 139.0 | 120.9 | 15.0 | Milwaukee County..... | 1,033,600 | 343.4 | 312.4 | 9.9 |
| Bexar County..... | 911,700 | 130.4 | 115.0 | 13.4 | Ozaukee County..... | 62,400 | 22.1 | 17.4 | 27.0 |
| Balance of SMSA ² | 68,200 | 8.6 | 5.9 | 45.8 | Washington County..... | 73,400 | 24.0 | 19.8 | 21.2 |
| Other county areas: | | | | | Waukesha County..... | 246,000 | 87.3 | 80.0 | 9.1 |
| El Paso County (entire El Paso SMSA)..... | 410,000 | 57.3 | 41.0 | *39.8 | Dane County (entire Madison SMSA)..... | 303,000 | 120.1 | (NA) | (NA) |
| Jefferson County..... | 238,300 | 59.5 | (NA) | (NA) | | | | | |
| Nueces County..... | 244,700 | 59.9 | (NA) | (NA) | | | | | |
| Travis County..... | 353,500 | 103.1 | (NA) | (NA) | | | | | |

- Represents zero or rounds to zero.

NA Not available.

¹Population data are estimates from the Bureau of the Census, "Current Population Reports, Series P-25, No. 517, May 1974.²See appendix for county areas in "Balance of SMSA."^{*}Reflects change in timing of collections.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1975 and Prior Periods

| State | General sales and gross receipts | | | | Motor fuel sales | | | |
|---|--|--|-----------------------|--------------------------|--|--|-----------------------|--------------------------|
| | 4th quarter 1975 (thousand dollars) | 12-month periods | | | 4th quarter 1975 (thousand dollars) | 12-month periods | | |
| | | Year ended Dec. 1975 (thousand dollars) | Percent change from-- | Year ended Sept. 1975 | | Year ended Dec. 1975 (thousand dollars) | Percent change from-- | Year ended Sept. 1975 |
| United States, total ¹ | 6,577,805 | 25,461,668 | 2.2 | -6.6 | 2,143,621 | 8,373,575 | 0.6 | 2.8 |
| Alabama..... | 91,785 | 360,707 | 1.7 | 8.9 | 37,967 | 149,392 | 0.6 | 2.0 |
| Alaska..... | (X) | (X) | (X) | (X) | 6,294 | 20,911 | 5.9 | 29.3 |
| Arizona..... | 105,784 | 411,166 | 0.4 | 16.1 | 25,066 | 103,633 | -0.5 | 12.0 |
| Arkansas..... | 57,430 | 219,245 | 1.8 | 6.0 | 27,862 | 109,087 | 0.4 | 1.5 |
| California..... | 902,206 | 3,596,257 | 4.5 | 22.1 | 195,459 | 753,108 | 0.4 | 3.0 |
| Colorado..... | 78,051 | 280,286 | 3.4 | 2.6 | 22,709 | 93,479 | -0.5 | 2.3 |
| Connecticut..... | 5125,768 | \$445,750 | 54.7 | 50.3 | 34,299 | 137,431 | -0.2 | 1.4 |
| Delaware..... | (X) | (X) | (X) | (X) | 6,618 | 29,024 | -0.7 | 4.4 |
| District of Columbia ¹ | 29,964 | 117,547 | 3.5 | 4.4 | 4,927 | 19,427 | 0.5 | 1.7 |
| Florida..... | 286,361 | 1,196,242 | 0.7 | -1.6 | 84,541 | 361,494 | -0.1 | 1.8 |
| Georgia..... | 151,527 | 578,005 | 2.5 | 3.4 | 56,354 | 226,638 | -0.2 | -0.1 |
| Hawaii..... | 78,878 | 301,654 | 3.1 | 14.0 | 7,563 | 326,398 | 11.3 | 35.4 |
| Idaho..... | 22,157 | 82,920 | 2.1 | 9.3 | 12,753 | 42,492 | 0.3 | 10.6 |
| Illinois..... | 416,197 | 1,554,540 | 2.0 | 6.4 | 98,419 | 374,857 | 0.2 | 0.5 |
| Indiana..... | 232,911 | 851,069 | 2.7 | (6) | 62,442 | 242,102 | - | -4.0 |
| Iowa..... | 89,385 | 319,205 | 5.2 | 12.5 | 33,375 | 122,144 | 1.8 | 3.0 |
| Kansas..... | 70,288 | 272,978 | 1.3 | 7.1 | 25,348 | 94,454 | -1.0 | -0.9 |
| Kentucky..... | 83,688 | 375,425 | -0.9 | 2.8 | 44,493 | 175,734 | 0.3 | 7.2 |
| Louisiana..... | 102,555 | 389,134 | 3.2 | 13.9 | 39,360 | 156,066 | 1.2 | 5.5 |
| Maine..... | 38,493 | 138,929 | 1.4 | -0.6 | 12,633 | 50,931 | 0.4 | 2.8 |
| Maryland..... | 99,437 | 401,854 | 0.7 | 3.9 | 44,093 | 176,991 | 0.2 | 3.2 |
| Massachusetts..... | 71,774 | 255,074 | 2.6 | 2.0 | 53,058 | 188,624 | 3.2 | 5.4 |
| Michigan..... | 7245,681 | 71,009,807 | 7-6.9 | 7-18.1 | 101,702 | 396,450 | 0.2 | 0.5 |
| Minnesota..... | 107,067 | 405,629 | 3.0 | 8.0 | 348,364 | 3166,449 | 7.1 | 15.0 |
| Mississippi..... | 98,047 | 386,567 | 1.1 | 2.9 | 26,917 | 123,627 | -0.7 | -3.0 |
| Missouri..... | 127,914 | 501,991 | 2.9 | 8.0 | 50,029 | 195,192 | 0.1 | 1.7 |
| Montana..... | (X) | (X) | (X) | (X) | 8,928 | 87,626 | 7.1 | 81.0 |
| Nebraska..... | 39,784 | 148,562 | 2.9 | 6.9 | 20,863 | 81,770 | 0.7 | - |
| Nevada..... | 24,452 | 94,034 | 2.2 | 8.5 | 6,670 | 26,424 | 0.5 | 5.4 |
| New Hampshire..... | (X) | (X) | (X) | (X) | 10,552 | 37,025 | 1.5 | 2.6 |
| New Jersey..... | 8214,324 | 792,672 | 0.3 | 5.6 | 68,045 | 280,442 | -1.1 | 4.3 |
| New Mexico..... | 55,174 | 229,681 | 1.7 | 13.2 | 14,507 | 58,377 | 1.1 | 6.0 |
| New York..... | 506,021 | 2,028,396 | 0.1 | 3.1 | 120,456 | 487,629 | -1.5 | -3.4 |
| North Carolina..... | 113,805 | 432,259 | 1.6 | 2.2 | 66,744 | 268,221 | -0.1 | 1.4 |
| North Dakota..... | 30,563 | 101,544 | 4.7 | 14.1 | 8,828 | 27,234 | 4.3 | 8.2 |
| Ohio..... | 257,261 | 964,254 | 3.3 | 6.5 | 95,757 | 368,286 | -0.6 | 0.5 |
| Oklahoma..... | 44,488 | 171,860 | 2.3 | 12.2 | 28,189 | 113,794 | 1.2 | 5.0 |
| Oregon..... | (X) | (X) | (X) | (X) | 21,373 | 82,755 | 0.4 | 3.1 |
| Pennsylvania..... | 336,372 | 1,298,116 | 1.6 | 4.7 | 131,192 | 469,767 | 3.5 | 10.2 |
| Rhode Island..... | 26,694 | 104,970 | 1.2 | 1.8 | 310,205 | 336,012 | 6.2 | 13.5 |
| South Carolina..... | 89,901 | 349,165 | 2.3 | 6.0 | 31,904 | 129,382 | 0.6 | 3.6 |
| South Dakota..... | 23,108 | 86,697 | 0.9 | 6.4 | 8,130 | 33,642 | 5.7 | 13.7 |
| Tennessee..... | 131,363 | 496,833 | 2.6 | 5.6 | 43,931 | 175,381 | -0.7 | 2.5 |
| Texas..... | 348,869 | 1,319,110 | 2.9 | 8.3 | 98,125 | 400,903 | 0.7 | 4.2 |
| Utah..... | 49,556 | 184,374 | 2.8 | 16.5 | 13,679 | 49,609 | 2.0 | 4.1 |
| Vermont..... | 7,250 | 26,520 | -0.6 | -1.7 | 5,919 | 21,214 | -1.6 | -0.8 |
| Virginia..... | 94,457 | 370,045 | 1.1 | 3.5 | 62,491 | 244,738 | 1.3 | 1.1 |
| Washington..... | 244,046 | 914,352 | 2.4 | 10.8 | 42,776 | 166,813 | -1.2 | 3.7 |
| West Virginia..... | 94,906 | 385,477 | 2.1 | 1031.4 | 20,195 | 75,972 | 4.1 | 2.1 |
| Wisconsin..... | 165,855 | 550,544 | 7.0 | 11.2 | 40,076 | 157,884 | 0.6 | 1.0 |
| Wyoming..... | 22,136 | 77,769 | 6.7 | 23.7 | 8,296 | 25,967 | 6.8 | 12.2 |

See footnotes at end of table.

QUARTERLY TAX REPORT

9

Table 3. Collections of Selected State Taxes, Fourth Quarter of 1975 and Prior Periods—Continued

| State | Individual income | | | | | Motor vehicle and operators' licenses | | | | |
|---|--|--|----------------------|---------|--|---|--|----------------------|--|--|
| | 4th quarter 1975 (thousand dollars) | 12-month periods | | | 4th quarter 1975 (thousand dollars) | 12-month periods | | | Year ended Dec. 1975 (thousand dollars) | Year ended Dec. 1974 (thousand dollars) |
| | | Year ended Dec. 1975 (thousand dollars) | Percent change from— | | | Year ended Sept. 1975 (thousand dollars) | Year ended Dec. 1974 (thousand dollars) | Percent change from— | | |
| United States, total ¹ | 5,167,303 | 19,898,578 | 2.9 | 10.3 | 683,161 | 3,995,428 | 0.9 | 2.5 | | |
| Alabama..... | 55,728 | 196,872 | 6.5 | 11.2 | 20,861 | 45,989 | 29.2 | 50.1 | | |
| Alaska..... | 1145,402 | 1125,524 | 1119.9 | 1195.3 | 910 | 9,999 | 0.7 | 22.6 | | |
| Arizona..... | 31,651 | 151,842 | 1.2 | 0.6 | 1213,457 | 1246,169 | 1215.9 | 1219.1 | | |
| Arkansas..... | 28,412 | 137,145 | 2.1 | 11.6 | 7,837 | 40,851 | 0.6 | 0.8 | | |
| California..... | 674,548 | 2,680,319 | 3.7 | 1136.7 | 63,240 | 356,037 | 4.7 | 4.7 | | |
| Colorado..... | 89,592 | 312,357 | 7.6 | 16.6 | 5,877 | 37,505 | 0.3 | 0.5 | | |
| Connecticut..... | 146,829 | 118,742 | 1438.1 | 143.5 | 14,495 | 57,053 | 3.5 | 3.5 | | |
| Delaware..... | 32,317 | 137,509 | 1.2 | 14.2 | 4,434 | 17,621 | 3.0 | 2.5 | | |
| District of Columbia ² | 38,904 | 153,467 | 1.3 | 8.1 | 726 | 12,788 | -0.7 | -12.0 | | |
| Florida..... | (X) | (X) | (X) | (X) | 39,978 | 209,686 | -1.1 | -0.6 | | |
| Georgia..... | 103,757 | 388,770 | 2.0 | 4.5 | 3,455 | 44,062 | 0.3 | -3.8 | | |
| Hawaii..... | 51,127 | 178,922 | 4.8 | 12.0 | (X) | (X) | (X) | (X) | | |
| Idaho..... | 21,867 | 97,350 | 3.5 | 22.8 | 5,170 | 24,755 | -2.8 | 11.1 | | |
| Illinois..... | 277,984 | 1,160,634 | 1.4 | 5.5 | 51,597 | 327,612 | 0.5 | 5.9 | | |
| Indiana..... | 94,129 | 383,266 | -0.1 | -3.5 | 2,241 | 77,333 | -1.4 | 15.6 | | |
| Iowa..... | 78,656 | 375,554 | 2.0 | 8.5 | 4,724 | 105,404 | -1.5 | 5.0 | | |
| Kansas..... | 26,728 | 172,578 | 0.3 | 10.5 | 7,999 | 48,782 | 2.0 | 9.8 | | |
| Kentucky..... | 76,868 | 269,810 | -2.7 | 8.9 | 2,217 | 43,698 | 0.9 | 8.5 | | |
| Louisiana..... | 26,256 | 123,375 | 3.0 | 1530.0 | 162,945 | 1628,788 | 161.0 | 1619.9 | | |
| Maine..... | 11,916 | 47,269 | 3.9 | 16.7 | 3,454 | 21,718 | 6.9 | 13.0 | | |
| Maryland..... | 195,517 | 687,683 | 3.3 | 12.2 | 2,761 | 74,899 | 0.2 | 2.5 | | |
| Massachusetts..... | 311,851 | 1,008,408 | 0.1 | -2.0 | 21,674 | 65,491 | 5.1 | 24.7 | | |
| Michigan..... | 353,379 | 950,626 | 7.5 | -3.6 | 38,496 | 180,759 | 5.7 | 5.0 | | |
| Minnesota..... | 226,569 | 859,370 | 2.7 | 13.5 | 21,940 | 104,262 | -0.9 | 21.4 | | |
| Mississippi..... | 18,413 | 90,626 | 2.7 | 4.6 | 16,147 | 26,227 | - | 2.7 | | |
| Missouri..... | 77,597 | 326,716 | 2.8 | 1.6 | 24,029 | 98,701 | 5.4 | -2.5 | | |
| Montana..... | 19,721 | 92,516 | 2.1 | 9.8 | 1,807 | 10,655 | 1.9 | 3.7 | | |
| Nebraska..... | 23,147 | 82,604 | 4.4 | 6.0 | 2,292 | 33,520 | -1.7 | -1.2 | | |
| Nevada..... | (X) | (X) | (X) | (X) | 3,620 | 16,014 | 2.5 | 3.8 | | |
| New Hampshire..... | 1786 | 176,475 | 17-13.7 | 17-22.6 | 1,442 | 18,304 | -0.8 | -1.0 | | |
| New Jersey..... | 13,296 | 47,269 | 2.6 | 4.3 | 928,009 | 156,266 | -0.5 | -5.7 | | |
| New Mexico..... | 14,009 | 58,493 | 3.9 | 0.9 | 186,474 | 1823,097 | 18-14.0 | 18-28.4 | | |
| New York..... | 967,797 | 3,810,920 | 2.1 | 7.4 | 83,500 | 292,729 | -0.3 | -0.4 | | |
| North Carolina..... | 157,539 | 560,992 | 1.2 | 2.7 | 4,487 | 89,288 | 1.6 | 3.6 | | |
| North Dakota..... | 4,345 | 69,252 | 1.4 | 36.3 | 1,005 | 18,759 | 1.3 | 7.8 | | |
| Ohio..... | 113,211 | 485,093 | 0.4 | 7.5 | 26,625 | 198,182 | 2.1 | -0.6 | | |
| Oklahoma..... | 39,191 | 195,222 | 6.7 | 38.9 | 6,926 | 91,745 | -0.8 | 2.4 | | |
| Oregon..... | 114,615 | 446,892 | 2.9 | 18.2 | 1818,298 | 1863,224 | 16-6.4 | 16-25.2 | | |
| Pennsylvania..... | 235,483 | 1,010,977 | 2.5 | -4.6 | 31,026 | 198,034 | -6.1 | 0.3 | | |
| Rhode Island..... | 22,920 | 82,535 | 2.5 | 5.8 | 1,389 | 16,387 | 3.2 | 6.1 | | |
| South Carolina..... | 69,315 | 223,967 | 3.4 | 4.5 | 182,571 | 1818,542 | 18-21.2 | 18-34.3 | | |
| South Dakota..... | (X) | (X) | (X) | (X) | 1,355 | 15,323 | 0.2 | 1.1 | | |
| Tennessee..... | 966 | 18,667 | 0.8 | 12.4 | 5,796 | 82,652 | 1.1 | 1.2 | | |
| Texas..... | (X) | (X) | (X) | (X) | 14,957 | 230,628 | 0.8 | 3.1 | | |
| Utah..... | 1831,399 | 1919,350 | 197.0 | 1923.6 | 2,010 | 15,958 | 5.0 | 5.7 | | |
| Vermont..... | 13,027 | 54,257 | -2.4 | -0.6 | 945 | 15,558 | -1.3 | -1.9 | | |
| Virginia..... | 163,242 | 585,554 | 1.8 | 11.3 | 18,676 | 89,929 | 3.1 | 4.2 | | |
| Washington..... | (X) | (X) | (X) | (X) | 6,489 | 65,428 | -0.3 | 7.1 | | |
| West Virginia..... | 30,792 | 129,491 | 4.8 | 23.2 | 6,349 | 34,014 | -0.6 | -1.7 | | |
| Wisconsin..... | 255,012 | 936,785 | 6.2 | 12.0 | 23,603 | 91,978 | 2.0 | 1.4 | | |
| Wyoming..... | (X) | (X) | (X) | (X) | 4,300 | 15,813 | 4.7 | 8.3 | | |

Note: Because of rounding, detail may not add to total. Differences between collections of successive periods may arise from any number of factors. See text for discussion of these factors.

¹Represents zero or rounds to zero. ²Not applicable.

¹The totals exclude amounts reported for the District of Columbia. The data which appear in this table for the District of Columbia are only for convenient reference in relation to corresponding data for individual State governments and are included as local, rather than State, tax revenues in table 1. ²Tax rate increased from 3% to 4% effective July 1, 1974. ³Reflects motor fuel sales tax increases as follows:

Arizona, 7 to 8 cents per gallon effective Sept. 1, 1974; Hawaii, 5 to 8.5 cents per gallon effective May 1, 1975; Minnesota, 7 to 9 cents per gallon effective June 1, 1975; Rhode Island, 8 to 10 cents per gallon effective June 1, 1975; South Dakota, 7 to 8 cents per gallon effective March 31, 1975. ⁴Tax rate increased from 3.75% to 4.75% effective April 1, 1974. ⁵Tax rate decreased from 6.5% to 6.0% effective May 1, 1974, then raised to 7.0% effective April 1, 1975. ⁶Prior data incorrectly included supplemental corporation income tax and, therefore, are not comparable. ⁷Food and prescription drugs exempted from 4% general sales tax effective Jan. 1, 1975. ⁸Reflects tax increase from 7 to 7-3/4 cents per gallon effective July 1, 1975 and fluctuation in timing of collection. ⁹Estimated. Actual figures or percentages are unavailable. ¹⁰Reflects increased yield of business and occupation tax which applies to sale of coal products. ¹¹Provisions of the State income tax were repealed and re-enacted; new tax rates are applicable to income earned or received after Dec. 31, 1974. ¹²Reflects change in timing of collections and increase in State share of motor vehicle license taxes from 25% to 50% effective June 11, 1975. ¹³Due to legal change regarding withheld taxes, refunds in 1974 were higher than normal. ¹⁴Reflects multiple changes in tax provisions which have occurred since 1974. ¹⁵Due to legal changes regarding deductions and withheld taxes, refunds in 1974 were higher than normal. ¹⁶Automobile registration required every 2 years. ¹⁷Commuters income tax declared unconstitutional by U.S. Supreme Court in March 1975. Collections reported since that time reflect mostly the intangible income tax on income and dividends. ¹⁸Reflects change in timing of collections. ¹⁹Tax rate increases were effective Jan. 1, 1975.

APPENDIX

COUNTY AREAS COMPRISING "BALANCE OF SMSA"

Listed below are the component county areas in each "Balance of SMSA" in table 2 of this report.

| Standard metropolitan statistical area | County areas in "Balance of SMSA" |
|--|--|
| Birmingham, Ala..... | St. Clair and Shelby Counties |
| Denver-Boulder, Colo..... | Douglas and Gilpin Counties |
| Washington, D.C.-Md.-Va..... | Fairfax city, Falls Church city and Loudoun County, Va. |
| Jacksonville, Fla..... | Baker, Clay, Nassau, and St. Johns Counties |
| Orlando, Fla..... | Osceola County |
| Atlanta, Ga..... | Butts, Cherokee, Douglas, Fayette, Forsyth, Henry, Newton, Paulding, Rockdale, and Walton Counties |
| Indianapolis, Ind..... | Boone, Hancock, Morgan, and Shelby Counties |
| Louisville, Ky.-Ind..... | Bullitt and Oldham Counties, Ky. |
| Minneapolis-St. Paul, Minn.-Wisc..... | Carver, Chisago, Scott, and Wright Counties, Minn. and St. Croix County, Wisc. |
| Kansas City, Mo.-Kans..... | Cass, Platte, and Ray Counties, Mo. |
| St. Louis, Mo.-Ill..... | Clinton and Monroe Counties, Ill. |
| Rochester, N.Y..... | Orleans County |
| Greensboro-Winston Salem-High Point, N.C..... | Stokes and Yadkin Counties |
| Cincinnati, Ohio-Ky.-Ind..... | Boone County, Ky. and Dearborn County, Ind. |
| Columbus, Ohio..... | Madison and Pickaway Counties |
| Dayton, Ohio..... | Preble County |
| Toledo, Ohio-Mich..... | Fulton and Ottawa Counties, Ohio |
| Oklahoma City, Okla..... | Canadian, McClain, and Pottawattomie Counties |
| Tulsa, Okla..... | Creek, Mayes, Osage, Rogers, and Wagoner Counties |
| Providence-R.I. State Economic Area A..... | Bristol County |
| Memphis, Tenn.-Ark.-Miss..... | Tipton County, Tenn. and De Soto County, Miss. |
| Nashville-Davidson, Tenn..... | Cheatham, Dickson, Robertson, Williamson, and Wilson Counties |
| Dallas-Fort Worth, Tex..... | Hood, Kaufman, Parker, Rockwall, and Wise Counties |
| Houston, Tex..... | Liberty and Waller Counties |
| San Antonio, Tex..... | Comal and Guadalupe Counties |
| Salt Lake City-Ogden, Utah..... | Tooele County |
| Norfolk-Virginia Beach-Portsmouth, Va.-N.C.... | Suffolk city, Va. and Currituck County, N.C. |
| Richmond, Va..... | Charles city, Goochland, Hanover, and Powhatan Counties |